DR 8453F (06/13/18)

COLORADO DEPARTMENT OF REVENUE

Denver, CO 80261-0006

Colorado.gov/Tax

# Instructions

### **Line Instructions**

Tax Year Enter the beginning and ending dates of the tax year filed. Name, Address and Colorado Account Number and Federal Employer Identification Number Print or type this information in the space provided exactly as it appears from Colorado Form 105.

#### Part I-Tax Return Information

- **Line 1**—Report the total income from Federal Form 1041.
- **Line 2**—Report the amount of taxable income reported on Federal Form 1041.
- **Line 3**—Report the amount of tax reported on Colorado Form 105, line 10.
- **Line 4**—Report the amount indicated as Colorado payments from Colorado Form 105 line 17.
- **Line 5**—Report the amount reported as the amount you owe from Colorado Form 105 line 27.
- **Line 6**—Report the amount reported as a refund on Colorado Form 105 line 30.

# Part II – Declaration of Taxpayer (Taxpayer using ERO or Taxpayer who is a PC filer)

# **All Taxpayers**

All Taxpayers are required to sign and date the DR 8453F at the time of filing. An electronically transmitted income tax return will not be considered complete and/or filed until the DR 8453F has been signed/dated by all appropriate taxpayers. Retain a copy of this form in your records for four years. When feasible, attach this form in PDF format to the e-filed return.

## Taxpayers Using an ERO or Preparer

Taxpayers who use an ERO or tax preparer should maintain copies of all information given to them by the ERO or tax preparer for the period covered by the statute of limitations, but are **not required to mail anything to the Colorado Department of Revenue at the time of filing.** 

# Part III-Declaration of Electronic Return Originator (ERO), Preparer or Transmitter

The ERO or the preparer of the return is required to sign and date the DR 8453F at the time of filing. If the ERO is also the preparer, the check box labeled "Check if also preparer" must be checked. The ERO or preparer is also required to report their Social Security Number or preparer identification number (PTIN) in the space provided. If the taxpayer is the preparer, PART III does not need to be signed/dated.

# **Other Information**

#### **Colorado Statute of Limitations**

The general rule for the Colorado statute of limitations is the federal statute of limitations plus one year, or four years from the federal due date of April 15.

### DR 8453F on Demand by Colorado DOR

The paid preparer is also responsible for establishing and maintaining a system that allows retrieval of any particular DR 8453F and attachments by taxpayer social security number on demand by the Colorado Department Of Revenue.



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# State of Colorado Fiduciary Income Tax Declaration for Electronic Filing

When feasible attach in PDF format to your e-filed return Do not mail this form to the IRS or the Colorado Department of Revenue Retain with your records

Colorad	o Account Number	Number FEIN Tax Year Beginnin		inning (MM/DD/Y	/) Tax Ye	ar end (M	IM/DD/YY					
Nama	f Estate or Trust				l Ci	duciary Name						
INAITIE 0	I Listate of Trust				1 1	duciary Name						
Street Address									Number			
City								State	Zip			
Part I — Tax Return Information												
Taret — Tax Recall Illionnation												
1. Total Income, from federal Form 1041												
2. Federal Taxable Income from federal Form 1041								2 \$				
3. Colorado Tax, line 10 on Colorado Form 105								3 \$				
4. Colorado Payments, line 17 on Colorado Form 105								4 \$				
<b>5.</b> Amount You Owe, line 27 on Colorado Form 105								5 \$				
6. Refund, line 30 Colorado Form 105  Part II — Declaration of Tax Payer								6  \$				
Under penalties of perjury, I declare that I am the fiduciary or an officer of the fiduciary listed above and the information provided for electronic filing and the amounts shown in Part I above agree with the amounts shown on the company's 2018 Federal/Colorado income tax returns, and that said tax returns, statements, schedules and attachments are true, correct, and complete to the best of my knowledge and belief. I understand that I (or my Electronic Return Originator (ERO) if applicable) may be required to provide paper copies of this declaration, my returns, withholding statements, schedules and attachments upon request by the Colorado Department of Revenue at any time during the period covered by the Colorado statute of limitations.												
Signatu	ıre				Title						Date	
		Pa	rt III –	– Declaration	on of ER	O/Prepare	r/Transm	nitter				
If the transmitter did not prepare the tax return, check here												
Colorad Colorad amoun best of have p covered	not the preparer, I do income tax retudo income tax retuts shown on said my knowledge an rovided the taxpayd by the Colorado achments upon re	urns. If I am turns and thatax returns, and belief. As per with copinstatute of lin	he prep t the info and that preparer es of all nitations	arer, under penal ormation provided said tax returns, I further declare forms and inforn and to provide p	ties of perjur d to me by th statements, that I have on nation filed. I paper copies	y I declare that ne taxpayer an schedules, an btained the tax also agree to of this declara	I have review d the amound d attachment payer's signa maintain this tion, said retu	ved the a s shown s are true ture on th signed Fo rns, withh	bove tax in Part I e, correct is form of orm (DR	cpayer's l above ct, and at the t R 8453F	s 2018 F e agree w complete ime of fili f) for the	ederal/ vith the e to the ing and period
ERO's Signature Pre								eparer Ide	entificatio	n Num	ber or Yo	ur SSN
								Date (MM/I	DD/YY)			
	Check if also	Preparer										